

Estate Tax Act

I suggest, Mr. Chairman, that if proposals for the variation or modification of taxation are appropriate for the committee of ways and means, surely it is appropriate to discuss certain suggestions to the minister with respect to variation or modification of taxation and the specific proposals as advanced by him in the resolutions.

Mr. Fleming (Eglinton): Mr. Chairman, surely the hon. member has been in this house long enough to know that there is still the rule of relevancy. That is what he is completely overlooking. He brings himself, he thinks, under one rule and therefore says, "Abolish or forget the other rules which apply".

Mr. Martin (Essex East): Mr. Chairman, I have listened to this discussion with some interest and I will admit that one is restricted in the literal interpretation one wants to give to the situation by the mere citation of the observations made by Mr. Deputy Speaker Robinson in 1957. But each situation has to be governed in the light of the facts that attend it in the instance under immediate discussion.

This act is no more different than any other bill introduced into this house except that, as it is included in the ways and means chapter of the budget resolutions, the Minister of Finance gives it a quality altogether different from any other bill introduced into this house. Is it seriously to be argued that if a bill were introduced into this house dealing with some aspect coming within section 91 of the act, on the first clause of the bill an hon. member would be precluded from arguing that the bill was insufficient because it did not seek to embrace a particular situation? The Minister of Finance, if he follows me, certainly would not argue that that kind of argument could not be made. Of course an hon. member must speak about the bill before the house. In that sense he must make an argument that is relevant. But that does not mean that he cannot argue that a bill is insufficient because it does not include a particular provision.

As I follow the argument of the hon. member for Kenora-Rainy River, what he was seeking to establish was that, if among other things not specifically mentioned in paragraphs one to six there was not included something in another section of the bill, then it ought to be included. Surely there is an undue restriction of debate to take any other position, and I do not think that the rulings which have been referred to intend to go that far.

This measure is no different from any other bill, and the fact that it is included in

a ways and means resolution does not give it a character or restriction different from any other particular measure. If that is the case then it is an ordinary bill, and in an ordinary bill on the first clause it is open to an hon. member to say: "I agree with this section; I agree with all provisions in this bill, but the bill is deficient because it ought to go further." If an hon. member is precluded from saying that on this measure, why should he not be precluded on any other bill? I cannot believe for one moment that the Minister of Finance is serious in suggesting that an hon. member is not at least to be given that latitude, and that was all that the hon. member for Kenora-Rainy River was seeking to do.

Mr. Bell (Carleton): Mr. Chairman, if the hon. gentleman's statements did not have such a ring of familiarity we would give them a greater degree of credence.

Mr. Martin (Essex East): You are referring to the Excise Tax Act in 1958.

Mr. Bell (Carleton): But the fact is that the hon. gentleman has argued this matter before in committee and it has been determined by the house. The hon. gentleman argued with his usual eloquence on July 22, 1958 in connection with the Excise Tax Act. The resolution which was then before the house had this lead:

Resolved, that it is expedient to introduce a measure to amend the Excise Tax Act and to provide, among other things:

Then followed a number of enumerated matters. The hon. member made precisely the same argument. Indeed, I think he used the exact words which he used tonight.

Mr. Fleming (Eglinton): No; the argument he used in 1958 was better than tonight.

Mr. Bell (Carleton): Yes, it was much better than tonight; I am sorry if the hon. gentleman is slipping as he ages. Mr. Deputy Chairman at that time said this, as reported on page 2551 of *Hansard* for July 22, 1958:

It is, of course, up to the Chair to follow the regulations set out here, and with regard to what was said by the hon. member for Ottawa West, standing order No. 59 does say in section (2)

"Speeches in committee of the whole house must be strictly relevant to the item or clause under consideration."

Now this is an amending act, and when you amend an act it does not open up the discussion of the full act. All hon. members realize that.

That is, except the hon. member for Essex East.

The Chair wants to be as generous as possible, of course, in order to help the thing go through, but we cannot let this grow into a debate on the entire Excise Tax Act, and therefore I will have to ask members to limit their general remarks to items that appear in this amendment. There is no other way, and that is the ruling of the Chair.